TAX LAW REVISIONS LOWER LIVING COSTS

Well-Informed Men Suggested to Make Change.

CONGRESS ACTION URGED

Excess Profits Levy Should Be Abolished or Essentially Modified, Says Kahn.

(This is the sixth of a series of articles on "Faulty Taxation," prepared by Otto H. Kahn, head of the banking firm of Kuhn, Loeb & Co., New York.)

BY OTTO H. KAHN.

Article VI.

No remedy for the high cost of living and the other abnormal conditions which are weighing upon the country can be effective which does not include a wise and courageous revision of our existing taxation system. Such a revision is not really a task of great difficulty.

For a country as immensely rich and intrinsically as little burdened, relatively speaking, as ours, it is not a very hard problem to raise by taxation the sum which the economical administration of our government requires, without causing the sinister effects that our present taxation has brought about, indeed without causing any serious economic disturbance whatever. And that should be feasible without in any way impairing the fortunate and desirable circumstances that in our country those of small or moderate means are taxed far less, both in direct and indirect taxation, than they are in any other of the leading countries. The alternative is not to burden unduly either business or the people. The idea is not of relieving the former at the expense of the latter. The end which should and can be attained by proceeding wisely is to benefit both business and the people.

Now that the emergency of the war is over I believe that this subject in its entirety should be subjected to unprejudiced and competent critical review. Good intentions are not a sufficient qualification for the task of devising a plan and methods of taxation to balance our vast expenditures. Exact thinking is required, technical capacity, adequate knowledge and the courage not to shrink from unpalatable conclusions. Economic principles are stubborn things and will not permit themselves to be slither disregarded or overridden or dealt with emotionally.

Tax Effects Study Urged.

In England a nonpolitical committee was appointed recently by the government to study the effects of the various kinds of taxes which have been in force during the last five years, and to make recommendations to parliament based upon such study. It seems to me that similar action by congress would be wise and timely.

A small committee of well-informed men of different callings, approaching their task free from political, social and sectional bias, would not find it a formidable undertaking to evolve a measure which, while fully responsive to the dictates of equity and social justice, would produce no less revenue—if needed—than the taxation now in force, and yet would be less burdensome upon the country, less hampering to enterprise, and far less productive of economic derangement.

Such a committee as I have suggested should, I believe, be composed of possibly six or seven members of the ways and means committee of the house and the finance committee of the senate, together with, say, five duly qualified non-office holding citizens.

It should be appointed by and should report to, not the executive, but congress as represented by the speaker of the house and the president of the senate.

Problem for Many Men.

It would exceed the bounds of my competence and the limitations of this occasion, were I to attempt to outline a scheme of taxation to take the place of the existing one. No one man ought to assume to do so. Too many considerations and elements are involved on which no one man is authoritatively informed. It is a problem for a number of men from different sections of the country and with different affiliations to study with the utmost care and thoroughness and then, by comparison of views with one another, to clear their own minds and to evolve a comprehensive scheme which shall embody the result, thus arrived at. It seems to me that it is only in some such way that we shall attain a fiscal program economically sound, socially just and properly balanced.

However, merely to indicate, a few definite suggestions for a program of taxation, I would state the following:

First. The excess profit tax should be abolished or essentially modified and some other method devised to tax corporate profits.

I may mention that I am not opposed to the theory of an excess profit tax. On the contrary, I believe that theory has much to recommend it. But such a tax, even though it were greatly improved—as it can be—over the crude system of ours, is of necessity so complex, so liable in its effects to impede trade and burden the public, and requires so competent and perfected and steady a machinery of administration, that for practical purposes it is not, I believe, adapted to and not satisfactorily workable in this country.

Taxation Made Simple.

One of the essentials of wise taxation is simplicity of method. Nothing tends more to create a sullen animosity against fiscal measures, nothing is more apt to cause a man to feel justified in his own conscience to give himself the benefit of any doubt or technical loophole, than to be compelled, in addition to paying heavy taxes, to sit down and grapple with complicated tax forms and intricate schedules or to spend money for the employment of lawyers and accounts to tell him what he has to pay. Furthermore, our government departments, generally speaking, do not possess a personnel sufficiently expert and highly trained, and above all sufficiently permanent, to administer laws of unusual complexity and difficulty. In constitution to the conditions in the leading European countries, government service in this country is not taken up by many as a permanent career. Too many other opportunities beckon and tempt, the salaries are too low (and to judge from the traditional disposition of congress, are not likely to be made adequate, at least in the case of the higher officials) the chances for promotion are too uncertain, the opportunities for personal constructive activity too circumscribed, etc.

We must not put a burden beyond its capacity to carry upon the administrative machinery at the government's disposal, because if the machinery of administering the law breaks down, the law itself breaks down, and ultimately falls into ineffectiveness, disfavor and disrepute.

At the same time that the excess profit tax is dealt with the extreme scale of surtaxes, which actually defeats its own purpose, should be revised downward. The abolition or revision of our generally condemned excess profits tax would not accomplish the purpose in view unless, at the same time, the extreme rates of individual surtaxes are reduced.

(*) It is true, the excess profit tax still continues in England and has, in fact, been re-enacted and increased recently. Generally speaking, I have great respect for the wisdom of England's fiscal policy, but in this instance, the cases are not parallel for several reasons, which it would take too long to set forth here. Moreover, the English excess profit tax avoids features which are most objectionable in ours.

AMUSEMENTS.

"TOWN TALK" TODAY
"Sparkling as Champagne," Verdict Last Night's Audience
HEILIG Broadway at Taylor Phone Main 1.
TONIGHT 8:15 TOMORROW NIGHT
SPECIAL PRICE MAT. TOMORROW 2:15

BEAUTIFUL EDNA GOODRICH IN THE COMEDY, "SLEEPING PARTNERS"
From the French of Sacha Guitry.
EVE'S—$2, $1.50, $1, 75c, 50c.
TOMORROW'S MAT.—Floor, $1.50; Balcony, 9 Rows $1, 13 Rows 50c.
TICKETS NOW SELLING.

BAKER
Now Playing.
The Hilarious, Mirth-Provoking Fun Play,
"Parlor, Bedroom and Bath"
Matinee Saturday.

3 NIGHTS Sun. Mon. Tues. — The Best in Vaudeville — Orpheum — Orpheum Circuit — 4 MATS Sun. Mon. Tue. Wed.
Mats. 15c to 75c Nights 15c to $1.25
HARRY RICHMAN and JACK WALDRON in V-A-R-I-E-T-I-E-S O-F 1-9-2-0
GLENN AND JENKINS
EMILY DARRELL
McCORMICK AND WALLACE
FRANK AND MILT BRITTON
PERRIE DE KOCK TRIO
JOE MELVIN

PANTAGES Matinee Daily 2:30.
Maude Daniels presents "THE RISING GENERATION," Vaudeville's own collection of clever youngsters.
Special engagement.
MAX COOPER & IRENE RICARDO In their comedy creation "Ah Gimme the Ring."
3 Shows Daily. Night Curtain 7 & 9

The HIPPODROME
TODAY-TONIGHT—"Hitchin' Post" with Frank Mayo; Crescent Comedy Four, "The New Fiddlers"; Armstrong and Joyce, "Singing with trimmings; Walsh and Austin, Fast Fun; Bollinger and Reynolds, "Tip on the Line"; Chamberlain and Earle, Vaudeville Menu; Ash on the Wurlitzer. Balloons for kiddies Saturday.

LYRIC Musical Comedy
Mike and Ike in "A RACE FOR A MILLION"
The Rosebud Chorus in Full Bloom
Matinees at 2; Nights, 7 and 9
Chorus Girls' Contest Friday Night

GLOBE Eleventh and Washington
In Search of a Sinner
Constance Talmadge

CIRCLE Fourth at Washington
D. W. Griffith's IN "Hearts of the World"
Also the comedy, "Monkey Shines," and the Pathe Review. Open from 9 o'clock in the morning until 4 o'clock of the following morning.

DANCING TAUGHT
ALL NEW STEPS AND MODERN BALLROOM DANCES
guaranteed in 8 three-hour lessons. Ladies $3, gentlemen $5. De Honey's beautiful academy, 23d and Washington. Beginners' class starts Monday and Thursday evenings. Advanced class Tuesday evenings, 8 to 11:30. Plenty of desirable partners—no embarrassment. You can never learn dancing in private lessons from inferior teachers—you must have practice. LEARN IN A REAL SCHOOL from professional dancers. Phone Main 7656. Private lessons all hours.

DANCE TONIGHT
Broadway Hall
Portland's Distinctive Ball Room.
Fleming Orchestra De Luxe every week night.

TOO LATE TO CLASSIFY.

ESSEX RACER.

A REAL SPEED WAGON, NOT A WRECK. NEW CORD TIRES ALL AROUND AND WIRE WHEELS. CALL BROADWAY 3047.

MUST SACRIFICE.

1919 HUPMOBILE COUPE, GOOD TIRES, JUST NEW. SAVE $1000 ON THIS CAR. CALL BROADWAY 3047.

WANTED—Man and wife to take care of dairy farm; strain; first class man must be fully capable of taking charge; wife to have full charge of house. Write box 845, Portland.

AUCTION SALES.

At Wilson's Auction House, 10 A. M. Furniture. 169-171 Second street.

MEETING NOTICES.

HASSALO No. 15 I.O.O.F. REGULAR MEETING tonight (Friday), 7:30 o'clock. I. O. O. F. temple, 1st and Alder streets. Work in the 3d degree. Visiting brothers welcome.
R. R. SIBLEY, N. G.
W. D. SCOTT, Rec. Secy.

GOLDEN RULE REVIEW, NO. 17, MACCABEES, will give a dance this (Friday) evening in Maccabee hall, 386½ Washington street.

EMBLEM jewelry, buttons, charms, pins, new designs. Jaeger Bros., 131-3 Sixth st.

MEETING NOTICES.

AL KADER TEMPLE, A. A. O. N. M. S.—Stated session Saturday, Oct. 23, at 8 P. M. West Park and Yamhill sts. Social and entertainment. Visiting nobles cordially invited. By order of the potentate.
HUGH J. BOYD, Recorder.

OREGON COMMANDERY No. 1, K. T.—Special conclave Friday at 12:15 o'clock P. M. for the purpose of conducting the full form Knights Templar funeral service for Sir E. W. Barlow. Sir Knights must be at the asylum in uniform at 12:30 P. M. Service at Finley's at 1 o'clock P. M. Your attendance is expected and will be appreciated. C. F. WIEGAND, Recorder.

PORTLAND CHAPTER, NO. 3, R. A. M., will pay a fraternal visit to Sunnyside Chapter, No. 42, East 39th and Hawthorne, this (Friday) evening. Order H. P.
L. L. SCOTT, Secretary.

OREGON LODGE, NO. 101, A. F. AND A. M.—Special communication Saturday, at 9:30 A. M. for the purpose of conducting the funeral services of our late brother, Malcolm D. McDonald. Services at Dunning & McEntee's, at 10 A. M. Interment at Riverview cemetery. Please bring autos. By order of the W. M.
LESLIE S. PARKER, Secretary.

PORTLAND LODGE, NO. 55, A. F. AND A. M.—Special communication this (Friday) evening, 7:30 o'clock, Masonic Temple. Work in the M. M. degree. Visiting brethren welcome. By order of the W. M.
H. J. HOUGHTON, Sec.

ALBERT PIKE LODGE, NO. 162, A. F. AND A. M.—Special communication today (Friday), Oct. 22, at 9 o'clock A. M., 2 o'clock P. M. and evening. M. M. degree. Visiting brethren welcome.
G. W. COOK, Secretary.

SELLWOOD LODGE, NO. 131, A. F. AND A. M.—Stated meeting this (Friday) evening at 8 o'clock. Entertainment and refreshments. Visitors welcome. By order W. M.
J. H. BUTLER, Sec.

MYRTLE CHAPTER NO. 15, O. E. S.—Regular meeting this (Friday) evening. Pythian hall, West Park and Yamhill sts., at 8 o'clock. Degrees. Visitors welcome.
By order W. M.
JENNIE H. GALLOWAY, Secy.

BIG MASQUERADE FOR THE PUBLIC. Given by Anchor Council No. 746, Security Benefit Association. Everybody in Portland invited if a member or not. Largest masque ball of the season; 26 expensive prizes. W. O. W. hall, 128 11th st., Tuesday night, October 26. Come; bring your friends, and be sure and masque. We will guarantee you the time of your life. Fun for all. Admission 35 cents.

MULTNOMAH COUNCIL, NO. 1481, ROYAL ARCANUM, meets every second and fourth Friday in the Pacific States Fire Insurance hall, 11th and Alder. Visiting brothers welcome.
CLARENCE R. HOTCHKISS, Regent.
S. M. FRIES, Sec.
307 U. S. National Bank bldg.

COLUMBIA LEGION 170, MOOSEHEART LEGION OF THE WORLD, will leave Moose hall Friday, 7:30 P. M. sharp, to go to St. Johns to initiate a class. Wear your fez. By order of the Great North Moose.
L. F. KNOWLTON, Herder.

MULTNOMAH CAMP No. 77, W. O. W., East 6th and Alder sts. Smokers and special entertainment Friday, October 22, for members of W. O. W. only.
J. O. WILSON, Clerk.

WEBFOOT CAMP, NO. 65, WOODMEN OF THE WORLD, meets every Friday night at W. O. W. temple, 128 Eleventh street. All members requested to be present. Visiting members welcome.
H. L. BARBUR, Clerk.
128 Eleventh st.

PORTLAND AERIE, NO. 4, FRATERNAL ORDER OF EAGLES, will hold regular meetings every Friday eve. 8 o'clock, Pacific States hall, 11th and Alder sts.
M. E. MILLER, Sec.

FRIEDLANDER'S for lodge emblems, class pins and medals. 310 Washington st.

DIED.

COUNTISS—October 21, at the residence of her daughter, 253 N. 19th st., Martha J. Countiss, aged 71 years, beloved mother of Mrs. Callie E. Garland and Mrs. Anna D. Sorenson of Portland, and grandmother of Mrs. Grace C. Trull of La Grande, Or.; John S. Beakey of this city, and Raymond L. Williams of San Francisco, Cal. The remains are at Finley's, Montgomery at 5th. Notice of funeral hereafter.

STANASOFF—In this city, October 21, Thomas Stanasoff, aged 60 years. Remains are at the funeral parlors of A. D. Kenworthy & Co., 5802-04 Ninety-second street southeast, Lents.

NELSON—In this city, October 21, Mrs. Frances Nelson, aged 54 years. Remains are at McEntee & Eilers parlors, 16th and Everett streets. Funeral notice later.

FUNERAL NOTICES.

DOWNER—In this city, October 20, 1920, Jason E. Downer, aged 49 years, beloved husband of Jennie Downer, father of Mrs. Esther McKune of Oregon City, Ruth and Alice Downer of Portland. Funeral service will be held Saturday, October 23, at 2 o'clock P. M. at the Portland Crematorium; arrangements in care of Miller & Tracey.

KAUFFMAN—In this city, Isaac Kauffman, aged 74 years, late of 2057 Thompson street. Father of Mrs. W. E. Black, Mrs. William Blackmore. Funeral services will be held from the chapel of R. W. Gable & Co., 1973 East Glisan street, on Saturday, October 23, at 1 P. M. Friends invited. Interment Rose City cemetery.

BOLLINGER—The funeral services of the late Lillie Frances Bollinger, wife of Rev. B. S. Bollinger, who died in this city October 20, 1920, will be held tomorrow, Saturday, at 2 P. M., from the chapel of the Skewes Undertaking Co., corner Third and Clay. Friends invited. Interment Greenwood cemetery.

ABSHIRE—At 466 East Harrison street, October 20, Minnie Abshire, aged 36 years. The funeral services will be conducted today (Friday), at 10 A. M., at the mortuary chapel of A. D. Kenworthy & Co., 5802-04 Ninety-second street southeast, in Lents. Interment Multnomah cemetery.

REED—At the late residence, 1271 Gay street, Alicia C. Reed, beloved daughter of Mr. and Mrs. J. M. Reed. Funeral services will be held today (Friday), October 22, 1920, at 1 o'clock P. M., at the residential funeral parlors of Wilson & Wilson, Killingsworth avenue at Kerby street. Interment Riverview cemetery.

McDONALD—Funeral services of the late Malcolm D. McDonald and his son, Walter S. McDonald, will be held at the residential funeral parlors of Dunning & McEntee, Morrison street at Twelfth, Saturday, October 23, at 10 o'clock A. M. Friends invited to attend. Concluding services, Riverview cemetery.

BARLOW—The funeral service for the late Earl W. Barlow, husband of Nettie Barlow of 670 E. Broadway, will be held today (Friday) at 1 o'clock P. M. at Finley's, Montgomery at 5th. Friends invited. Concluding service, Portland Crematorium, private.

EMERSON—The funeral services of the late Stephen Emerson, age 61 years, will be conducted today (Friday), at 2:30 P. M., in the mortuary chapel of A. D. Kenworthy & Co., 5802-04 92d st. S. E., in Lents. Incineration Mt. Scott crematorium.

COMPTON—In this city, October 19, William Compton, aged 53 years. The funeral service will be conducted today (Friday), at 1 P. M., at the mortuary chapel of A. D. Kenworthy & Co., 5802-04 Ninety-second street Southeast in Lents. Interment Multnomah cemetery.

KRUSE—The funeral service for the late George C. Kruse of Oswego, Or., will be held Saturday, October 23, at 1 o'clock P. M., at Finley's, Montgomery at Fifth. Friends invited. Concluding service, Greenwood cemetery.

MORIN—The funeral service for the late William P. Morin will be held Saturday, Oct. 23, at 2:30 o'clock P. M., at Finley's, Montgomery at 5th. Friends invited. Concluding service, Riverview cemetery.

TALBOT—The funeral service for the late Rev. Henry J. Talbot will be held today (Friday) at 2:30 o'clock P. M. at Finley's, Montgomery at 5th. Friends invited. Concluding service, Riverview cemetery.

FUNERAL NOTICES.

JOHNSON—At the residence, 1292 Rodney avenue, Thursday, Oct. 21, 1920, Cherrie Frances, aged 65 years, widow of the late James Johnson. She is survived by four daughters, Mrs. C. A. Manuel and Mrs. Aggie Wellman, both of Portland; three sons, E. M. of Beardsley, Minn.; B. E. and R. L. of Forfley, S. D.; one sister, Mrs. W. J. Patton of Alexandria, Minn. Friends are invited to attend the funeral services, Saturday, October 23, at 2 P. M., at the Piedmont Presbyterian church, corner of Cleveland avenue and Jarrett street. Body will be at the parlors of Chambers Co., 248-50 Killingsworth avenue, until 1:30 P. M., Saturday.

COSTER—At the family residence, 6827 Fifty-second avenue S. E., October 21, 1920, Arthur Cornelius Coster, aged 34 years, beloved husband of Alma Coster, father of Thelps and Herbert Coster; also survived by his mother, Olena Coster and two sisters, Mrs. Dolmar Poulson and Mrs. Ebba Forman, all of Chicago, Ill. Deceased was a member of Lodge Noble No. 184, Vasa Order of America and Court Scandia No. 7, T. F. of A. Funeral services will be conducted Saturday, October 23, 1920, at 3 P. M., from Pearson's undertaking parlors, Russell street at Union avenue. Friends invited.

LOFTISS—At the residence of his daughter, Mrs. Mary Hunter, 1464 Fern st., Oct. 19, Gilbert Wilson Loftiss, aged 61 years 4 days, husband of Hanna Bell Loftiss; father of Mary Hunter Everett Loftiss; Florence Warren of this city; brother of Emma Savage of Salem, Or.; W. C. Loftiss of Billings, Mont.; F. M. Loftiss of this city. Funeral services will be held Friday, Oct. 22, at 3 P. M., from the conservatory chapel of the East Side Funeral Directors, 414 East Alder street, cor. of 6th, under the auspices of the I. O. O. F. Friends invited. Interment in Rose City cemetery.

McCAMMON—At the residence of her daughter, Denver, Colo., Saturday, October 6, Eda Warrens McCammon, widow of Major W. W. McCammon, United States army; mother of Hugh C. and Charles A., Portland; Mrs. Charles J. Nelson, Denver; Colo, and William W., Edward E. and Jack, United States army; sister of Charles E. and W. H. Warrens and Mrs. Richard Ohee of Portland and Mrs. Arthur B. Seibold, Chicago. Funeral services will be held from W. J. Knapp funeral parlors at 2 P. M., today (Friday), October 22, Vancouver, Wash. Interment at Post cemetery.

WELLBORN—At the residence, 114 Pennoyer street, Elen Wellborn, aged 58 years, beloved wife of William Wellborn and mother of W. L. Patrick of Newton, Kan.; Mrs. P. E. Tuley, at Marshfield, Or.; E. J. Patrick, Astoria, Or., and B. C. Patrick and Mrs. A. A. McKenzie of Portland. Funeral services will be held Friday, October 22, at 2 P. M. at the above residence. Interment Rose City cemetery. Arrangements in care of Miller & Tracey.

KERN—At her residence, Jennings Lodge, Oct. 20, 1920, Mrs. Addie M. Kern, aged 62 years, beloved wife of Eldon A. Kern, mother of Robert W. Kern of Alaska, Charles E. and Eldon W. Kern of Portland, Or., and Mrs. Winnifred Bush of St. Louis, Mo. Friends invited to attend the funeral services at Holman's funeral parlors, Third and Salmon sts., on I P. M. today (Friday), October 22, 1920. Interment Multnomah cemetery.

FENTON—At family residence, 470 East Yamhill, Oct. 20, Ellen Ruby Fenton, aged 2 years 8 days, daughter of Mr. and Mrs. Orin Fenton; sister of Evagene Fenton. Funeral services will be held Friday, Oct. 22, at 2 P. M., from the conservatory chapel of the East Side Funeral Directors, 414 East Alder st., corner of 6th. Friends invited. Interment Mount Scott Park cemetery.

MILNE—At residence, 696 East 41st street north, October 20, Jean Boyd Milne, aged 8 years; sister of Mrs. E. E. Nicks, D. A., W. G. and C. P. Milne. Funeral services will take place at the Portland Crematorium chapel Sunday, October 24, at 2 P. M. Friends invited to attend. Remains will be at McEntee & Eilers parlors, 16th and Everett streets, until 10:30 A. M. Sunday.

HERSHEY—In this city, October 20, 1920, William Thomas Hershey, aged 61 years, beloved father of Mrs. R. W. Chapman and Mrs. M. Weber of this city and brother of M. E. Hershey of Yakima, Wash., and Charles Hershey of Williamsburg, Pa. Funeral services will be held Saturday, October 23, at 10 A. M., at the chapel of Miller & Tracey. Interment, Lone Fir cemetery.

OLIVER—In this city, October 20, Mary Jane Oliver, aged 90 years, mother of Jay and Charles E. Oliver of Portland and Emery Oliver of Sacramento, Cal., and sister of Mrs. B. F. Shonkwiler of Portland. The funeral service will be held today (Friday), at 10 o'clock A. M., at Finley's, Montgomery at Fifth. Friends invited. Concluding service, Greenwood cemetery.

KUHN—October 21, Peter Kuhn, aged 10 years, beloved son of Mr. and Mrs. Jacob Kuhn of 842 East Eighth street north. Funeral services will be held Saturday, October 23, at 2 P. M., at the Second German Congregational church, corner East Eighth and Skidmore. Friends invited. Remains at Pearson Undertaking parlors, Russell street and Union avenue.

GOLIWAS—Near Oregon City, October 17, Peter Joseph Goliwas, aged four years, beloved son of Mr. and Mrs. P. J. Goliwas. The remains will leave the residence, 511 Buchanan street, Friday, October 22, at 8 A. M., thence to St. Clement's church, where requiem mass will be offered at 8:30 o'clock. Arrangements in care of Miller & Tracey.

FUNERAL CARS.

LIMOUSINES for funeral services. JONES AUTO LIVERY. MARSHALL 114.

FUNERAL DIRECTORS.

EDWARD HOLMAN & SON
FUNERAL DIRECTORS.
Third and Salmon streets. Main 507. Lady Assistant.

MILLER & TRACEY
Perfect Funeral Service for Less.
Independent Funeral Directors.
Washington street, Between 20th and 21st streets, West Side.
Lady Assistant.
Main 2691. Auto. 578-85.

Dunning & McEntee
FUNERAL DIRECTORS.
Now located in their new residential funeral home, Morrison at 12th, West Side. Phone Bdwy. 430, Auto. 546-58.
The Funeral Home of Refinement and Distinctive Service.
Note—We have no branches nor any connection whatever with any other undertaking firm.

McENTEE & EILERS
Funeral parlors with all the privacy of a home. 16th and Everett streets. Phone Broadway 2133. Automatic 521-33.

J. P. FINLEY & SON
FUNERAL DIRECTORS.
Main 9. Montgomery at Fifth.

DOWNING & McNEMAR
The Residential Funeral Home.
441 Multnomah st., Irvington Dist. East 54.

EAST SIDE FUNERAL DIRECTORS.
(F. S. Dunning, Inc.)
"The family set the price." 414 East Alder.
A. R. ZELLER CO. 592 Williams Ave. Phone East 1088.
P. L. LERCH E. Eleventh and Clay. East 781. Tabor 1833.
SKEWES UNDERTAKING CO., 3d and Clay. M. 4152, A. 2231. Lady assistant.
A. D. KENWORTHY & CO., 5802-04 92d st., Lents. Tabor 5267.
BREEZE & SNOOK 1047 Belmont. E. 1258. B. 1540

FLORISTS.

Lubliner FLORIST 328 MORRISON PORTLAND HOTEL MAR. 753 CHARGE ACC'TS SOLICITED 348 MORRISON BROADWAY & PARK 2 STORES MAR. 257

Smith's Flower Shop
Portland's Progressive florist. We specialize in funeral designs. 141½ Sixth, opposite Meier & Frank's. Main 7215.

MARTIN & FORBES CO.
Florists, 354 Washington. Main 269. Flowers for all occasions, artistically arranged.

CLARKE BROS., florists, 287 Morrison st. Main 7709. Fine flowers and floral designs. No branch stores.

TONSETH FLORAL CO., 287 Washington st., bet. 4th and 5th. Main 5102. A 1101.

MONUMENTS.

PORTLAND MARBLE WORKS
266 Fourth st., opp. City Hall. Neu Bros.

BLAESING GRANITE CO. THIRD AT MADISON STREET.

Portland Business Bulletin

A directory of business firms and professional men condensed and classified for ready reference. For rates by the month or year, or other information, telephone The Oregonian, Main 7070 or A 6095, House 29.

ACCOUNTANTS.
JULIUS R. BLACK, public accountant, auditor, income tax service. Concord bldg., 2d and Stark. Phone Main 7443.

ADDING MACHINES.
$15 BUYS adding machine; adds 7 figures. 618 Corbett bldg. Marshall 557.

ALTERATIONS.
LADIES' tailoring; perfect fitting; work guar. I. Reubin, 408 Bush & Lane bldg.

ASSAYERS AND ANALYSTS.
MONTANA ASSAY OFFICE, 142 Second—Gold, silver and platinum bought.

ATTORNEY.
E. W. EASTMAN, lawyer and notary public, 934 Chamber of Commerce bldg.

BATHS.
CHIROPRACTIC, steam baths and massage, 10th floor Broadway bldg. Marshall 3167. Dr. Laura E. Downing.
DR. McMAHON'S baths, Portland. Steam showers, plunges, tubs, all for 25c. Tell your friends.

CARPENTERS AND CONTRACTORS.
CARPENTER GENERAL CONTRACTING, Jobbing. Tabor 9049.

CELLULOID BUTTONS.
THE IRWIN HODSON COMPANY, 387 Washington. Broadway 434. A 1254.

CHIROPRACTORS.
DR. McMAHON'S 100% chiropractic. Adjustments made easy, enjoyable and curative; 11th year in Portland. My patients requiring extended time 31 adjustments $15.

CHIROPODIST.
CORNS. DR. T. H. CHALMERS, foot specialist. Tell your friends. 306 Swetland bldg., Fifth and Washington. Marshall 3124.
FEET HURT Come to Dr. Gartner, foot specialist, corns, bunions, foot arches made to order. 311 Swetland bldg., 5th and Washington. Main 1081.
DR. O. O. FLETCHER—Foot troubles scientifically corrected. Lady assistant. 212 Morgan bldg. Main 8762.
DR. ELLA KIMMELL, chiropodist, moved from Allsky bldg. to 332 Pittock block.

CHIROPODISTS—ARCH SPECIALISTS.
WILLIAM, Estelle and Florello De Veny. The only scientific chiropodists and arch specialists in the city. Parlors 202 Gerlinger bldg., S. W. corner Second and Alder. Phone Main 1301.

COLLECTIONS.
NETH & CO., Worcester bldg. Main 1796. No collections, no charges. Estab. 1900.

DANCING.
DOROTHY RASMUSSEN—Ballroom and esthetic dancing. 610 Eilers building, Wash., bet. 4th and 5th. Main 1123.

DENTISTRY.
DENTISTRY DR A. W. KEENE, 351½ Washington st. Without pain. Latest nerve-blocking method.

ELECTRICAL REPAIRING.
MOTORS REWOUND and Repaired Bought and Sold. NICHOLAS ELECTRIC WORKS, Phone 527-27. M. 871. 226 Main st.
H. M. H. ELECTRIC CO. 31 N. 1st st., Portland, Or. Rewinding and electric repairing a specialty. New and used motors. Bdwy. 1045. A 1046.
ELECTRIC MOTORS Bought, sold, rented and repaired. Walker Electric Works, 413 Burnside, corner 10th. Broadway 3674.

DOG AND CAT HOSPITAL.
ROSE CITY VETERINARY HOSPITAL, East 7th and Grant sts. Both phones; day and night service; 3 veterinarians.

LANDSCAPE GARDENERS.
PACIFIC LANDSCAPE GARDENERS. Specialists in creating and taking care of parks, lawns, gardens, rookeries, fountains, etc., shrubs, perennials and bulbs; old manure for fertilizers. Phone Sell. 1005. 4503 45th ave. S. E.
LANDSCAPE gardening done by experienced men. H. Brandt, Tabor 1360.

MUSIC TEACHERS.
L. CARROLL DAY, teacher of piano and voice. Broadway 2555. 148 13th street. Dunning system—Broadway 2555.
VOICE culture, correct breathing, French conversation. 551 Morrison st.

OPTOMETRISTS AND OPTICIANS.
GLASSES AT A SAVING. I solicit your patronage on the basis of capable service. Thousands of satisfied customers. A trial will convince you. Charles W. Goodman, optometrist, 209 Morrison. Ma. 2124.
EYES SCIENTIFICALLY TESTED with modern instruments; glasses fitted at a saving; satisfaction guaranteed. Out of the high rent district. No overhead exp. A. E. HURWITZ, Optometrist, 225 1st st.

PAINTING.
C. H. TERRILL, house and sign painting, papering, tinting. 467 E. 37th. Tab. 2611.

PAINTING AND PAPER HANGING.
McKELLAR, the painter, painting and tinting (interior work a specialty). 152 E. 36th st. Tabor 2552.

PAINTING AND TINTING.
HOUSE painting, decorating of all kinds, signs; 25 years' experience. Tabor 205.
C. H. TERRILL, house and sign painting, papering, tinting. 467 E. 37th. Tab. 2611.

PATENT ATTORNEY.
PATENTS—Our practice has extended over a period of 40 years. All communications strictly confidential; prompt, efficient, conscientious service; handbook free on request. MUNN & CO., patent attorneys, San Francisco office, Hobart bldg., 582 Market st.; Chicago office, room 810 Tower bldg.; Washington office, room 103, 625 F st.; New York office, Woolworth bldg.
PATENTS—Associated specialists, mechanical engineers, draftsmen. A. D. Hadley, attorney, 314 Wilcox bldg.
R. C. WRIGHT—22 years' experience U. S. and foreign patents. 601 Dekum bldg.

PHYSICIANS.
DR. R. A. PHILLIPS, Broadway building. Rheumatism, stomach, bowel, lung, liver, kidney, bladder, rectal, prostate, female disorders, skin affections, blood pressure, enlarged glands, tonsils, birthmarks.
DISEASES of women and goitre my specialty. Dr. Margaret Haynie, 215 Swetland bldg. Main 1765.

PLUMBING SUPPLIES.
PLUMBING SUPPLIES AT WHOLESALE price. Stark-Davis Co., 188 4th. Main 797.
PLUMBING supplies at wholesale prices. A. L. Howard, 230 Third street.

PRINTING.
PRINTING F. W. BALTES & COMPANY First and Oak. Main 165, 511-65.

STORAGE.
PACKING AND CRATING furniture is our specialty; we can save you half of the freight by shipping your goods in pool car. Pacific Storage & Delivery company, East First and Madison. East 891.

TRADEMARKS.
OREGON TRADEMARK BUREAU, 601 Dekum bldg. U. S., foreign trademarks.

TRANSFER AND STORAGE.
SECURITY STORAGE & TRANSFER CO.
Packing—Moving—Storage.
Lowest Freight Rates.
Money Loaned on Warehouse Receipts.
IN THE HEART OF THE CITY.
53 FOURTH ST., COR. OF PINE.
PHONE, BROADWAY 3715.

OREGON AUTO DESPATCH
Thirteenth and Kearney.
GENERAL HAULING.
Motor and horse equipment, any capacity
MOVING—PACKING—STORAGE
PHONE BDWY. 3309

OREGON TRANSFER CO., 474 Glisan st., corner 13th. Phone Broadway 1281 or 1160. We own and operate two large class "A" warehouses on terminal tracks. Lowest insurance rates in the city.
ATLAS Transfer & Storage Co., piano and furniture moving. Broadway 1207.

WHOLESALERS AND MANUFACTURERS

ENGINEERS' AND MILL SUPPLIES.
THE M. L. KLINE CO., 84-86-87-89 Front.

GRAIN MERCHANTS.
PACIFIC GRAIN CO., Board of Trade bldg.

HATS AND CAPS.
THANHAUSER HAT CO., 53-55 Front st.

PAINTS, OILS AND GLASS.
W. P. FULLER & CO., Front and Morrison.
RASMUSSEN & CO., Second and Taylor.

HIDES, WOOL AND CASCARA BARK.
KAHN BROTHERS, 195 Front street.

ROPE AND BINDING TWINE.
Portland Cordage Co., 14th and Northrup.

PLUMBING SUPPLIES AND PIPE.
THE M. L. KLINE CO., 84-86-87-89 Front.

PRODUCE COMMISSION MERCHANTS.
EVERDING & FARRELL, 140 Front street.

SASH, DOORS AND GLASS.
W. P. FULLER & CO., Front and Morrison.

NEW TODAY.

Handsomely Appointed Residence
A home that is distinguished by its architectural excellence, thoroughness of construction and beautiful grounds.
It is of the colonial type, reflecting both dignity and character. The large, handsomely finished rooms and extensive appointments are complete in every detail architectually and constructively perfect, containing every feature that could be designed by the best of architects. There are 14 rooms, five baths, five lavatories and a garage for three cars.
The well-planned grounds include a formal garden with brick walls and attractive fountain, holly hedge, rare shrubs, beautiful lawn and latticed garden enclosure covered with ramblers and honeysuckles, and an attractive brick front entrance.
For sale by owner.
O. B. STUBBS,
75 Sixth Street at Oak.

NEW TODAY.

REDIMADE HOUSES and GARAGES
REDIMADE Owners Are REDIMADE Boosters
Our buildings are made of the very best materials. They are attractive, look good in any neighborhood and YOU GET THEM AT A GREAT SAVING.
Made in 4-foot sections. Erected in Portland or shipped anywhere.
REDIMADE BUILDING CO.
East 11th and Market Streets
PORTLAND, OREGON
Phone East 5114

Send Us Your Old Carpets
(We Call and Deliver.)
Old Rugs and Woolen Clothing.
We Make Reversible, Hand-Woven
FLUFF RUGS
Room-Size Fluff Rugs Woven, $7.50.
Rag Rugs Woven All Sizes.
Clothes Cleaning and Dyeing Depts.
Mail Orders—Send for Booklet.
Feathers Renovated
Carpet Cleaning
9x12 Rugs, Steam Cleaned, $1.50
WESTERN FLUFF RUG CO.,
54 Union Ave. N.
Phones: East 6516 and East 7655

LADIES,
WE CALL FOR YOUR OLD CARPETS,
Rugs and Wolen Clothing.
FLUFF RUGS
All Work Turned Out Promptly.
Rag Rugs Woven All Sizes.
Mail Orders. Send for Booklet.
Carpets Cleaned, Laid and Refitted.
NORTHWEST RUG CO.,
188 East 8th St.
Phone East 3580.

LIBERAL LOANS
We loan our own money on real estate, first and second mortgages, contracts, livestock, notes, etc.
F. E. BOWMAN & CO.
210 Cham. of Com. Bldg. Main 3026.

Mortgage Loans
Lowest interest rates; installment repayments if desired. Building loans made. No delay in closing.
A. H. BIRRELL CO.
217-219 Northwestern Bank Building
Marshall 4114.

Edward E. Goudey Co.
MORTGAGE LOANS
United States Bank Building

Phone your want ads to The Oregonian. Main 7070, Automatic 560-95.

REAL ESTATE.

FOR A few days only I offer my property at a sacrificingly low price on easy terms. Call at 1325 Harbor ave., Seattle, Wash., and see property. S. P. Smith.

For Sale—Flat and Apartment Property.
DOUBLE flat bldg., now rented for $38 a month; lot 50x100; double set of plumbing; all modern conveniences. Must be sold immediately for $2200 cash. Easy walking distance on the west side. For particulars call at 404 Platt bldg., 127 Park st.

For Sale—Lots.
WEST SIDE NOB HILL.
Cor. Quar. Block.
CHOICE BUILD'G SITE.
Lovejoy at Cornell.
GRAND VIEW—NO CLIMB.
Very cheap—1-3 cash.
GEO J. SHAEFER, Bdwy. 3167. Main 666.
IRVINGTON.
100x200 fine corner lot with paved street on east, north and west; fine home or apartment site; will sell as a whole or either quarter.
PORTENTER, 208 SELLING BLDG. Main 1800. Residence East 6771.
FOR SALE—Great bargain, two vacant lots in Portland, lot 14, block 41, Capitol Hill, and lot 6, block 2, Gordon Place. Owner, S